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INHERITANCE TAXES

OF ALL THE STATES



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BOOK OF CORPORATA

We have had prepared by our counsel, Messrs. Ropes, Gray & Gorham, a summary of the inheritance laws of the various States of the United States. We have endeavored to make this summary as clear and concise as possible, without unnecessary details, and have particularly designed it for the information of non-resident stockholders.

We give below (1) a list of those States having no inheritance tax; (2) a list of those States having an inheritance tax, but holding it inapplicable to non-resident stockholders in corporations organized under their laws; and (3) a condensed summary showing the rates of inheritance tax in the remaining States, preceded by an explanatory introduction.

The laws of the several States are subject to change by further legislation.

(1) List of States having no inheritance tax.

ALABAMA	INDIANA
ARIZONA	MISSISSIPPI
DISTRICT OF COLUMBIA	NEW MEXICO
FLORIDA	NEVADA
GEORGIA	RHODE ISLAND
SOUTH CAROLINA	

(2) List of States having an inheritance tax, but holding it inapplicable to non-resident stockholders in corporations organized under their laws.

DELAWARE
PENNSYLVANIA
VIRGINIA

(3) Explanatory introduction to summary.

Property Liable to Tax.

Property belonging to residents: All cash, stocks, bonds, and other like property, no matter where held, and real estate within the State.

TO WHOM ATTENTION

Property belonging to non-residents: All real estate within the State, and all stocks in corporations organized under the laws of the State, no matter where held, and cash, bonds, and other property actually within the State.

Vermont, and possibly one or two other States, by ruling, and West Virginia by statute, attempt to tax bonds of corporations organized under their laws held by non-residents, whether such bonds are on deposit within the State or not. Such a tax, in cases where the bonds are not on deposit within the State, seems unconstitutional.

Connecticut by statute taxes registered bonds of Connecticut corporations, whether on deposit within the State or not. With this exception, the possible distinction between registered and coupon bonds is as yet undefined by statute.

States having an Inheritance Tax Law which applies only to Collateral Inheritances.

The following States have only a collateral inheritance tax, which in general taxes only inheritances received by nephews and nieces and more distant relatives, persons not related to the decedent, corporations, and, except in New Hampshire, New Jersey, and Ohio, brothers and sisters:

IOWA	MISSOURI	OHIO
KENTUCKY	NEW HAMPSHIRE	TEXAS
MARYLAND	NEW JERSEY	VERMONT
	NORTH DAKOTA	

Graduated Taxes.

A majority of the States having an inheritance tax law increase the rate of tax in proportion as the inheritance increases. Some of such States tax at the increased rate only the excess over the smaller amount, and such States so far as ascertained are marked (Q).

Exemptions.

A. Based on Value of Property.

(*) (1) In some States the exemption is granted by express statute or by ruling of Tax Commissioner or corresponding officer to each and every legatee. Such States are marked (*). In other States the exemption may be deducted only once from the total amount of the estate. Such States are

marked (†). It has not been ascertained into which of these classes States marked (†) fall.

(†)
(†)

(2) Some States allow the exemption to be taken in full from the property within their jurisdiction. Such States so far as ascertained are marked (X). Other States, however, allow only the proportion of the exemption to be taken out of the property within their jurisdiction which such property bears to the total amount, wherever situated, of the decedent's estate.

(X)

(3) Some States do not tax at all estates falling below a certain specified value, thus allowing an exemption of a different variety. Such exemptions are noted.

B. Legacies for Public, Charitable, and Educational Purposes.

Nearly all States having any exemption law exempt legacies for public, charitable, or educational purposes, but this exemption, in most cases, applies only when such legacies are to be used within the State levying the tax, and for this reason the exemption is not of much importance to non-residents of such States, and it has not been noted in the summary.

C. Other Exemptions.

In addition to the above there are a few miscellaneous minor exemptions in some of the States which for the sake of brevity are not noted.

Liability for Tax.

In all States marked (L) the tax constitutes and remains a lien on all the property for an indefinite period.

(L)

In States marked (C) a corporation or person transferring or delivering securities owned by a non-resident decedent without complying with the provisions of the statute is liable for the tax.

(C)

Deductions.

Massachusetts and Vermont allow taxes paid in foreign States on the estates of resident decedents to be deducted from the tax to be paid in the State of residence, to an amount not exceeding the tax payable in the State of residence on such property situated in the foreign State.

Non-resident Stockholders in New England Railroad Corporations.

Non-resident stockholders in New England Railroads which are incorporated under the laws of more than one State are usually assessed on only such part of the value of each share as is proportional to that part of the company's line or to the value of the company's property lying within the State levying the tax.

Summary.

Property passing to or for the use of the classes of persons named in the following summary is, subject to the exemptions indicated, liable to inheritance tax at the rates named.

For meaning of symbols that appear in the summary, see explanatory introduction, under the headings named below:

(Q)	Graduated Taxes	Page 2
(*)	Exemptions. Subdivision A, Paragraph 1	" 2
(†)	" " " " "	" 3
(‡)	" " " " "	" 3
(X)	" " " " 2	" 3
(L)	Liability for Tax	" 3
(C)	" " "	" 3

LEE, HIGGINSON & CO.

JANUARY, 1911.

ARKANSAS: (L, but only for five years on realty.)*Rate
of Tax.*

Class A. Grandfather, grandmother, father, mother, husband, wife, lineal descendant, brother, sister, adopted child	1%
Class B. Uncle, aunt, nephew, niece, lineal descendant of same	2%
Class C. All others:	
Not exceeding \$10,000	3%
Exceeding \$10,000 and not exceeding \$20,000	4%
“ 20,000 “ “ “ 50,000	5%
“ 50,000	6%

EXEMPTIONS: (†)

Class A	\$5,000
Class B	2,000
Class C. Estates less than \$1,000 in value are not taxed.	

CALIFORNIA: (L) (C) (Q)

Where the amount of the property passing does not exceed \$25,000, at the rates specified in the column headed “Rate of Tax,” which are known as “Primary Rates.”

Class A. Husband, wife, lineal issue, lineal ancestor, child adopted in conformity with laws of California, child to whom decedent for not less than 10 years prior to transfer stood in mutually acknowledged relation of parent, provided relationship began before child's fifteenth birthday and was continuous for 10 years thereafter, lineal issue of such adopted or mutually acknowledged child	1%
Class B. Brother, sister, descendant of brother or sister, wife or widow of son, husband of daughter	1½%
Class C. Brother or sister of father or mother, descendant of brother or sister of father or mother	3%
Class D. Brother or sister of grandfather or grandmother, descendant of brother or sister of grandfather or grandmother,	4%
Class E. All others	5%

When the property passing exceeds in value \$25,000, the “Primary Rates” above given are increased by multiplication, as follows:—

Exceeding \$25,000 and not exceeding \$50,000, 1½ times	
“ 50,000 “ “ “ 100,000, 2 “	
“ 100,000 “ “ “ 500,000, 2½ “	
“ 500,000 3 “	

*Rate
of Tax.*

EXEMPTIONS: (*)

Class A. Widow or minor child	\$10,000
All others	4,000
Class B	2,000
Class C	1,500
Class D	1,000
Class E	500

COLORADO: (L) (C)

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of Colorado, person standing for not less than 10 years prior to death in acknowledged relation of parent, lineal descendant born in lawful wedlock 2%

Class B. Uncle, aunt, nephew, niece, lineal descendant of same 3%

Class C. All others:

Not exceeding \$10,000	3%
Exceeding 10,000 and not exceeding \$20,000	4%
" 20,000 " " " 50,000	5%
" 50,000 " " " 500,000	6%
" 500,000	10%

EXEMPTIONS: (*)

Class A. Provided "legacy vests in perpetuity" . \$10,000

Other classes. Estates less than \$500 in value are not taxed.

CONNECTICUT: (C)

Class A. Parents, husband, wife, lineal descendants, legally adopted child 1%

Class B. All others 5%

EXEMPTIONS: (†)

Class A. Such proportion of \$10,000 as value of property passing to all persons in Class A bears to value of whole estate.

Estate of non-resident is exempt for such proportion of whole exempted amount provided for estates of residents as estate in Connecticut bears to total value of whole estate wherever situated.

IDAHO: Identical with California.

ILLINOIS: (C) (L, but only for five years as against purchasers of realty.)

*Rate
of Tax.*

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, any child adopted in conformity with the laws of Illinois, (under certain restrictions) any person to whom the deceased for not less than 10 years prior to death stood in the acknowledged relation of a parent, lineal descendant born in lawful wedlock:

Not exceeding \$100,000	1%
Exceeding \$100,000	2%

Class B. Uncle, aunt, nephew, niece, lineal descendant of same:

Not exceeding \$20,000	2%
Exceeding \$20,000	4%

Class C. All others:

Not exceeding \$10,000	3%
Exceeding \$10,000 and not exceeding \$20,000	4%
" 20,000 " " " 50,000	5%
" 50,000 " " " 100,000	6%
" 100,000	10%

EXEMPTIONS: (*)

Class A	\$20,000
Class B	2,000
Class C. Estates less than \$500 in value are not taxed.	

IOWA: (L) (C)

Collateral inheritance tax only.

Class A. Father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of adopted child, step-child, lineal descendant of step-child **No tax**

Class B. Brothers and sisters who are non-resident aliens,	10%
Class C. Non-resident aliens other than brothers and sisters	20%
Class D. All others	5%

EXEMPTION: (†) \$1,000

(NOTE.—The excess tax on non-resident aliens should be void as contrary to treaties with foreign countries. See note under Washington.)

KANSAS: (C) (L, but no lien on personal property as against *bona fide* purchasers for value.) (Q) Rate
of Tax.

Class A. Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of adopted child, wife or widow of son, husband of daughter:

Not exceeding \$25,000	1%
Exceeding \$25,000 and not exceeding \$50,000	2%
" 50,000 " " " 100,000	3%
" 100,000 " " " 500,000	4%
" 500,000	5%

Class B. Brother, sister, nephew, niece:

Not exceeding \$25,000	3%
Exceeding \$25,000 and not exceeding \$50,000	5%
" 50,000 " " " 100,000	7½%
" 100,000 " " " 500,000	10%
" 500,000	12½%

Class C. All others:

Not exceeding \$25,000	5%
Exceeding \$25,000 and not exceeding \$50,000	7½%
" 50,000 " " " 100,000	10%
" 100,000 " " " 500,000	12½%
" 500,000	15%

EXEMPTIONS: (*) (X)

Husband, wife, father, mother, child, adopted child: Estates less than \$5,000 in value are not taxed.

Brother, sister, nephew, niece: Estates less than \$1,000 in value are not taxed.

KENTUCKY: (C)

Collateral inheritance tax only.

Father, mother, husband, wife, lawful issue, wife or widow of son, husband of daughter, child adopted in conformity with laws of Kentucky, lineal descendant born in lawful wedlock	No tax
All others	5%

EXEMPTION: (*) \$500

LOUISIANA:*Rate
of Tax.*

Class A. Direct descendants or ascendants (including adopted children)	2%
Class B. All others	5%

EXEMPTION: (*)

Class A. Estates less than \$10,000 in value are not taxed.

MAINE:

Class A. Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of adopted child, wife or widow of son, husband of daughter:

Not exceeding \$50,000	1%
Exceeding \$50,000 and not exceeding \$100,000	1½%
Exceeding \$100,000	2%

Class B. Brother, sister, uncle, aunt, nephew, niece, cousin:

Not exceeding \$50,000	4%
Exceeding \$50,000 and not exceeding \$100,000	4½%
Exceeding \$100,000	5%

Class C. All others:

Not exceeding \$50,000	5%
Exceeding \$50,000 and not exceeding \$100,000	6%
Exceeding \$100,000	7%

EXEMPTIONS: (*)

Husband, wife, father, mother, child, adopted child: Estates less than \$10,000 in value are not taxed.

All others: Estates less than \$500 in value are not taxed.

MARYLAND: (L, on realty only and for four years.)
Collateral inheritance tax only.

Father, mother, husband, wife, children, lineal descendant . . .	No tax
All others	5%

EXEMPTION: (†) Estates under \$500 are not taxed.

MASSACHUSETTS: (C) (L, but no lien against a purchaser for value of personal property.)*Rate
of Tax.***Class A.** Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of adopted child, adopted parent, lineal ancestor of adopted parent, wife or widow of son, husband of daughter:

Not exceeding \$50,000	1%
Exceeding \$50,000 and not exceeding \$100,000	1½%
Exceeding \$100,000	2%

Class B. Brother, sister, nephew, niece:

Not exceeding \$25,000	3%
Exceeding \$25,000 and not exceeding \$100,000	4%
Exceeding \$100,000	5%

Class C. All others 5%**EXEMPTIONS: (*)**

Husband, wife, father, mother, child, adopted child, adopted father or mother: Estates valued at less than \$10,000 are not taxed.

All others: Estates valued at less than \$1,000 are not taxed.

MICHIGAN: (C) (L)

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of Michigan, person to whom decedent stood for not less than 10 years prior to transfer in the mutually acknowledged relation of parent, lineal descendant, 1%

Class B. All others 5%

EXEMPTIONS: (*)

Class A. All real estate.

Personal estates valued at less than \$2,000 passing to each person are not taxed.

Class B. Estates valued at less than \$100 passing to each person are not taxed.

MINNESOTA: (C) (L)

Over \$10,000 and less than \$50,000	1½%
\$50,000 or over and less than \$100,000	3%
\$100,000 or over	5%

EXEMPTION: (*) (X) \$10,000

MISSOURI: (C, but only when corporation had knowledge that property was liable to tax.) (L, for five years only as against purchasers.)
Collateral inheritance tax only.

Father, mother, husband, wife, legally adopted child, direct lineal descendant	No tax
All others	5%

MONTANA: (C, but corporation not liable unless it has actual or constructive knowledge that tax is unpaid.)

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of Montana, lineal descendant born in lawful wedlock, and persons standing for not less than 10 years prior to death of decedent in mutually acknowledged relation of parent and child	1%
Class B. All others	5%

EXEMPTIONS: (†)

- Class A. Estates valued at less than \$7,500 are not taxed.
- Class B. Estates valued at less than \$500 are not taxed.

NEBRASKA: (C) (L, but a lien for only five years on realty.)

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of Nebraska, any person with whom the decedent stood for not less than 10 years prior to death in the mutually acknowledged relation of parent and child, lineal descendant born in lawful wedlock	1%
Class B. Uncle, aunt, nephew, niece, lineal descendant of same	2%
Class C. All others:	
Not exceeding \$5,000	2%
Exceeding \$5,000 and not exceeding \$10,000	3%
" 10,000 " " " 20,000	4%
" 20,000 " " " 50,000	5%
" 50,000	6%

EXEMPTIONS: (*)

Class A	\$10,000
Class B	2,000
Class C (†)	500

NEW HAMPSHIRE: (C) (L)*Rate
of Tax.*

Collateral inheritance tax only.

Father, mother, husband, wife, lineal descendant, brother, sister, adopted child, lineal descendant of adopted child, wife or widow of son, husband of daughter	No tax
All others	5%

NEW JERSEY: (C) (L on realty only.)

Collateral inheritance tax only.

Father, mother, husband, wife, child, lineal descendant born in lawful wedlock, brother, sister, wife or widow of son, husband of daughter	No tax
All others	5%

EXEMPTION: (*) Amounts less than \$500 passing to each person are not taxed.

NEW YORK: (C) (L) (Q)

Where the amount of property passing does not exceed \$25,000, at the rates specified in the column headed "Rate of Tax," which are known as "Primary Rates":

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of New York or standing in the mutually acknowledged relation of parent and child for not less than 10 years, provided that the relationship began before child's fifteenth birthday and was continuous for 10 years thereafter, and provided that, except in case of a step-child, the parents of such child shall have been deceased when such relationship commenced, lineal descendant born in lawful wedlock 1%

Class B. All others 5%

When the property passing as above set forth exceeds in value \$25,000, the "Primary Rates" above given are increased by multiplication, as follows:—

Exceeding \$25,000 and not exceeding \$100,000,	2 times
" 100,000 " " 500,000,	3 "
" 500,000 " " 1,000,000,	4 "
" 1,000,000	5 "

THE NEW YORK INHERITANCE TAX LAW OF 1911.

The new inheritance tax law of New York took effect July 21, 1911. It substantially reduces the rates of tax but leaves them higher than they were before 1910.

The law of 1911 provides for the following taxes:

Direct Inheritances

including inheritances to father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted, or mutually acknowledged child, lineal descendant:

First	\$5,000	.....	Exempt
Excess over	\$5,000 up to	\$50,000	..... 1%
Excess over	50,000 up to	250,000	..... 2%
Excess over	250,000 up to	1,000,000	..... 3%
Excess over	1,000,000	.....	4%

Collateral Inheritances

including inheritances to persons other than those enumerated above:

First	\$1,000	.....	Exempt
Excess over	\$1,000 up to	\$50,000	..... 5%
Excess over	50,000 up to	250,000	..... 6%
Excess over	250,000 up to	1,000,000	..... 7%
Excess over	1,000,000	.....	8%

The exemptions apply to each inheritance rather than to the estate as a whole.

The law of 1910 and the earlier laws as well, taxed non-residents on stocks of New York corporations and on bank deposits and bonds kept in safe deposit boxes within the state.

All this is done away with by the new law of 1911. It is expressly provided that the inheritance tax in the case of non-residents shall be collected only on "tangible property" within the state. "Tangible property" is defined as such property as real estate, and goods, wares, and merchandise, and is not to be taken to mean money, deposits in banks, shares of stocks or bonds.

Residents of New York are to pay an inheritance tax on all their intangible property wherever situated and on their tangible property located within the state. Intangible property is defined as such property as money, bank deposits, shares of stocks, bonds and notes.

These provisions put to an end the double taxation of non-residents so far as New York is concerned. They closely follow the model inheritance tax law recommended by the International Tax Conference. (See page 115 *infra*.)

The example set by New York may lead other states which are trying to tax non-residents to come into line. A resident of New York state still may be liable for a double inheritance tax if he owns stock of a company incorporated in a state which is taxing the stock of its corporations when owned by non-residents. If these states do not come in line, New York may yet adopt retaliatory measures such as are already found in half a dozen other states, for the protection of her own citizens.

EXEMPTIONS: (*) (X)*Rate
of Tax.*

Class A. Father, mother, widow, or minor child . .	\$5,000
All others	500
Class B.	100

(NOTE.—The comptroller's method of computation is adopted on \$500 and \$100 exemptions. Some surrogates differ.)

NORTH CAROLINA: (L, on personalty only.)

Husband or wife	No tax
Class A. Lineal issue, lineal ancestor, brother, sister, person standing in relation of child	$\frac{3}{4}\%$
Class B. Descendant of brother or sister	$1\frac{1}{2}\%$
Class C. Brother or sister of father or mother, descendant of brother or sister of father or mother	3%
Class D. Brother or sister of grandfather or grandmother, descendant of brother or sister of grandfather or grandmother	4%
Class E. All others:	
Not exceeding \$5,000	5%
Exceeding \$5,000 and not exceeding \$10,000	$7\frac{1}{2}\%$
" 10,000 " " " 25,000	10%
" 25,000 " " " 50,000	$12\frac{1}{2}\%$
" 50,000	15%

EXEMPTION: (*)

All classes	\$2,000
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NORTH DAKOTA: (L) Collateral inheritance tax only.

Class A. Father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of adopted child	No Tax
Class B. All others (but \$25,000 exempt †)	2%

OHIO: Collateral inheritance tax only.

Class A. Father, mother, husband, wife, brother, sister, nephew, niece, lineal descendant, adopted child or person recognized as adopted child and made legal heir under laws of Ohio, lineal descendant of adopted child, wife or widow of son, husband of daughter	No tax
Class B. All others	5%

EXEMPTION: (†)	\$200
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OKLAHOMA: (L) (C)*Rate
of Tax.*

Where the amount of property exceeds in value the exemptions specified below, the following rates known as "Primary Rates" shall apply as follows:

On the first \$5,000 of such excess in Class A.
On the first \$2,000 of such excess in Classes B and C.
On the first \$500 of such excess in Classes D and E.

Class A. Husband, wife, lineal issue, lineal ancestor, child adopted in conformity with laws of Oklahoma, child to whom decedent for not less than 10 years prior to transfer stood in mutually acknowledged relation of parent, provided such relationship began at or before the child's fifteenth birthday and was continuous for 10 years thereafter, lineal issue of such adopted or mutually acknowledged child	1%
Class B. Brother, sister, descendant of brother or sister, wife or widow of son, husband of daughter	1½%
Class C. Brother or sister of father or mother, descendant of brother or sister of father or mother	3%
Class D. Brother or sister of grandfather or grandmother, descendant of brother or sister of grandfather or grandmother,	4%
Class E. All others	5%

Class A. Upon all in excess of \$5,000 the primary rate shall be increased 1-125th of 1% for every \$100 increase.

Classes B and C. Upon all in excess of \$2,000 the primary rate shall be increased 1-50th of 1% for every \$100 increase.

Classes D and E. Upon all in excess of \$500 the primary rate shall be increased 1-10th of 1% for every \$100 increase.

EXEMPTIONS: (*)

Class A. Widow	\$10,000
All others	5,000
Class B.	500
Class C.	250
Class D.	150
Class E.	100

OREGON: (C) (L, for five years only.)*Rate
of Tax.*

Class A. Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with the laws of Oregon, any person with whom deceased stood for not less than 10 years in the acknowledged relation of parent, lineal descendant born in lawful wedlock 1%

Class B. Uncle, aunt, nephew, niece, lineal descendant of same 2%

Class C. All others:

Not exceeding \$10,000	3%
Exceeding \$10,000 and not exceeding \$20,000	4%
" 20,000 " " " 50,000	5%
" 50,000	6%

EXEMPTIONS:

Class A. Estates not exceeding \$10,000 are not taxed, and \$5,000 to each person is exempt.

Class B. Estates not exceeding \$5,000 are not taxed, and \$2,000 to each person is exempt.

Class C. Estates not exceeding \$500 are not taxed, and \$500 to each person is exempt.

SOUTH DAKOTA: (C) (L, but lien for six years only on realty.)

Class A. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, child adopted in conformity with laws of South Dakota, person standing in acknowledged relation of parent not less than 10 years prior to death, lineal descendant born in lawful wedlock 1%

Class B. Uncle, aunt, nephew, niece, lineal descendant of same 2%

Class C. All others:

Not exceeding \$10,000	4%
Exceeding \$10,000 and not exceeding \$20,000	6%
" 20,000 " " " 50,000	8%
" 50,000	10%

*Rate
of Tax.*

EXEMPTIONS: (*)

Class A. Widow	\$20,000
All others	5,000
Class B	500
Class C	100

(NOTE.—This tax law was held unconstitutional by the Supreme Court of South Dakota in *In re McKennan's Estate*, 126 N. W. 611 (May, 1910). An application for a rehearing has, however, been granted.)

TENNESSEE: (C) (L, on realty only and for five years.)

Class A. Father, mother, husband, wife, children, lineal descendants born in lawful wedlock:

\$5,000 and over, but less than \$20,000	1%
\$20,000 and over	1½%

Class B. All others 5%

EXEMPTIONS: (†)

Class A. Estates less than \$5,000 are not taxed.

Class B. Estates less than \$250 are not taxed.

TEXAS: (L) (Q)

Collateral inheritance tax only.

Father, mother, husband, wife, direct lineal descendant No tax

Class A. Lineal ascendant (other than father or mother), brother, sister, lineal descendant of brother or sister:

Exceeding \$2,000 and not exceeding \$10,000	2%
" 10,000 " " " 25,000	2½%
" 25,000 " " " 50,000	3%
" 50,000 " " " 100,000	3½%
" 100,000 " " " 500,000	4%
" 500,000	5%

Class B. Uncle, aunt, lineal descendant of same:

Exceeding \$1,000 and not exceeding \$10,000	3%
" 10,000 " " " 25,000	4%
" 25,000 " " " 50,000	5%
" 50,000 " " " 100,000	6%
" 100,000 " " " 500,000	7%
" 500,000	8%

Class C. All others:

					<i>Rate of Tax.</i>
Exceeding	\$500 and not exceeding	\$10,000			4%
"	10,000	"	"	25,000	5½%
"	25,000	"	"	50,000	7%
"	50,000	"	"	100,000	8½%
"	100,000	"	"	500,000	10%
"	500,000				12%

EXEMPTIONS: (*)

Class A	\$2,000
Class B	1,000
Class C	500

UTAH: (C) (L)

Uniform rate	5%
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EXEMPTION: (†) (X) \$10,000

VERMONT: (C) (L)

Collateral inheritance tax only.

Father, mother, husband, wife, lineal descendant, step-child, adopted child, child of step-child or adopted child, wife or widow of son, husband of daughter	No tax
All others	5%

WASHINGTON: (C) (L) (Q)

Class A. Father, mother, husband, wife, lineal descendant,
adopted child, lineal descendant of adopted child 1%

Class B. Collateral heirs to and including third degree of relationship:

Not exceeding \$50,000	3%
\$50,000 to \$100,000	4½%
Exceeding \$100,000	6%

Class C. Collateral heirs beyond third degree, or strangers:

Not exceeding \$50,000	6%
\$50,000 to \$100,000	9%
Exceeding \$100,000	12%

Class D. Collateral relatives or strangers who are non-resident aliens:

On all sums	25%
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EXEMPTION: (†) (X)

Class A. \$10,000

(NOTE.—The 25% tax on Class D was held contrary to the treaty with Norway and Sweden in *In re Stirrud's Estate*, 109 Pac. 343, as denying to aliens equal rights to take property. As there are similar treaties with most of the large European countries, a similar result is to be expected, and an alien will be taxed only to the same extent and degree as a citizen.

WEST VIRGINIA: (L) (Q) (C, but only where reasonable cause to know property is liable to tax.)

Where the amount of the property passing does not exceed \$25,000, at the rates specified in the column headed "Rate of Tax," which are known as "Primary Rates."

Class A. Husband, wife, child, lineal descendant, lineal ancestor	1%
Class B. Brother or sister (not including half-brothers) . .	3%
Class C. All others	5%

When the property passing as above set forth exceeds in value \$25,000, the "Primary Rates" above given are increased by multiplication, as follows:—

Exceeding \$25,000 and not exceeding \$50,000,	1½ times
" 50,000 " " 100,000,	2 "
" 100,000 " " 500,000,	2½ "
" 500,000	3 "

EXEMPTIONS: (*)

Class A. Widow	\$15,000
All others	10,000

WISCONSIN: (C) (L) (Q)

Where the amount of the property passing does not exceed \$25,000, at the rates specified in the column headed "Rate of Tax," which are known as "Primary Rates."

Class A. Husband, wife, lineal issue, lineal ancestor, child adopted in conformity with laws of Wisconsin, child to whom decedent for not less than 10 years stood in mutually acknowledged relation of a parent, provided relationship began before child's fifteenth birthday and was continuous for 10 years thereafter, lineal issue of any adopted or mutually acknowledged child	1%
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	<i>Rate of Tax.</i>
Class B. Brother, sister, descendant of brother or sister, wife or widow of son, husband of daughter	1½%
Class C. Brother or sister of father or mother, descendant of brother or sister of father or mother	3%
Class D. Brother or sister of grandfather or grandmother, descendant of brother or sister of grandfather or grand- mother	4%
Class E. All others	5%

When the property passing exceeds in value \$25,000,
the "Primary Rates" above given are increased by
multiplication, as follows:—

\$25,000 to \$50,000,	1½ times
50,000 to 100,000,	2 "
100,000 to 500,000,	2½ "
Exceeding 500,000,	3 "

EXEMPTIONS: (*) (X)

Class A. Widow	\$10,000
All others	2,000
Class B.	500
Class C.	250
Class D.	150
Class E.	100

WYOMING: (C)

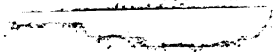
Class A. Father, mother, husband, wife, child, brother, sis- ter, wife or widow of son, husband of daughter, child adopted in conformity with the laws of Wyoming, person who stood for not less than 10 years prior to death in acknowledged relation of parent, lineal descendant born in lawful wedlock,	2%
Class B. All others	5%

EXEMPTIONS: (†)

Class A.	\$10,000
Class B. Estates less than \$500 in value are not taxed.	



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